

Financial Statements and Reports  
for the year ended  
30 June 2022

P&M Betham Superannuation Fund

**P&M Betham Superannuation Fund**  
**Reports Index**

---

Statement of Financial Position

Operating Statement

Notes to the Financial Statements

Statement of Taxable Income

Trustees Declaration

Compilation Report

Investment Summary

Investment Income

Realised Capital Gains

Members Statement

SMSF Annual Return

---

**P&M Betham Superannuation Fund**  
**Statement of Financial Position**

As at 30 June 2022

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Investments</b>			
Real Estate Properties (Australian - Residential)	2	135,000	135,000
Shares in Listed Companies (Australian)	3	28,527	29,715
<b>Total Investments</b>		<u>163,527</u>	<u>164,715</u>
<b>Other Assets</b>			
Reinvestment Residual Account		48	49
Bank Accounts	4	28,116	18,397
<b>Total Other Assets</b>		<u>28,164</u>	<u>18,446</u>
<b>Total Assets</b>		<u>191,691</u>	<u>183,161</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		3,231	3,521
Sundry Creditors		430	125
<b>Total Liabilities</b>		<u>3,661</u>	<u>3,646</u>
<b>Net assets available to pay benefits</b>		<u>188,030</u>	<u>179,515</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
Betham, Peter - Accumulation		1,549	5,637
Betham, Peter - Pension (Transition to Retirement Pension)		53,632	57,879
Betham, Peter - Pension (Transition to Retirement Pension 2)		5,224	0
Betham, Malaefono - Accumulation		20,101	17,790
Betham, Malaefono - Pension (Transition to Retirement Pension)		91,005	98,209
Betham, Malaefono - Pension (Transition to Retirement Pension 2)		16,519	0
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>188,030</u>	<u>179,515</u>

**P&M Betham Superannuation Fund**

**Operating Statement**

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
<b>Income</b>			
<b>Investment Income</b>			
Dividends Received	6	11,601	1,107
Interest Received		25	63
Property Income	7	9,303	11,431
<b>Contribution Income</b>			
Employer Contributions		13,024	15,040
Personal Concessional		23,800	11,298
<b>Total Income</b>		<u>57,753</u>	<u>38,939</u>
<b>Expenses</b>			
ATO Supervisory Levy		259	0
ASIC Fees		669	55
Advisor Fees		770	0
Depreciation		115	138
Investment Expenses		1,889	0
Property Expenses - Advertising		989	0
Property Expenses - Agents Management Fees		873	1,252
Property Expenses - Council Rates		363	357
Property Expenses - Repairs Maintenance		726	0
Property Expenses - Strata Levy Fees		2,091	2,150
Property Expenses - Water Rates		711	720
		<u>9,454</u>	<u>4,672</u>
<b>Member Payments</b>			
Life Insurance Premiums		7,821	11,027
Pensions Paid		17,952	15,773
Benefits Paid/Transfers Out		3,548	0
<b>Investment Losses</b>			
Changes in Market Values	8	8,593	(8,371)
<b>Total Expenses</b>		<u>47,369</u>	<u>23,101</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>10,385</u>	<u>15,838</u>
Income Tax Expense	9	1,871	2,825
<b>Benefits accrued as a result of operations</b>		<u>8,514</u>	<u>13,013</u>

# Notes to the Financial Statements

For the year ended 30 June 2022

---

## Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Director(s).

### a. Measurement of Investments

The fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

### b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and subject to an insignificant risk of change in value.

### c. Revenue

Revenue is recognised at the fair value of the consideration received or receivable.

#### Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

## Notes to the Financial Statements

For the year ended 30 June 2022

### Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

### Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

### Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

### Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

### d. Liability for Accrued Benefits

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

### e. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

#### Note 2: Real Estate Properties (Australian - Residential)

	2022 \$	2021 \$
Unit 303 / 2 Eastern Place, HAWTHORN EAST VIC 3123	135,000	135,000
	<hr/> 135,000	<hr/> 135,000

#### Note 3: Shares in Listed Companies (Australian)

	2022 \$	2021 \$
BHP Group Limited	28,215	14,668
Westpac Banking Corporation	312	15,047
	<hr/> 28,527	<hr/> 29,715

## P&M Betham Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

### Note 5: Guaranteed Benefits

No guarantees have been made in respect of any part of the liability for accrued benefits.

### Note 6: Dividends

	2022 \$	2021 \$
BHP Group Limited	5,668	603
Westpac Banking Corporation	5,933	505
	<hr/> 11,601	<hr/> 1,108

### Note 7: Rental Income

	2022 \$	2021 \$
Unit 303 / 2 Eastern Place, HAWTHORN EAST VIC 3123	9,303	11,431
	<hr/> 9,303	<hr/> 11,431

### Note 8: Changes in Market ValuesUnrealised Movements in Market Value

	2022 \$	2021 \$
<b>Real Estate Properties (Australian - Residential)</b>		
Unit 303 / 2 Eastern Place, HAWTHORN EAST VIC 3123	115	138
	<hr/> 115	<hr/> 138
<b>Shares in Listed Companies (Australian)</b>		
BHP Group Limited	(2,116)	3,772
Westpac Banking Corporation	690	4,461
	<hr/> (1,425)	<hr/> 8,233
<b>Total Unrealised Movement</b>	<hr/> (1,310)	<hr/> 8,371
<b>Realised Movements in Market Value</b>		
	2022 \$	2021 \$
<b>Shares in Listed Companies (Australian)</b>		
Westpac Banking Corporation	(7,283)	0

Refer to compilation report

**P&M Betham Superannuation Fund**

**Notes to the Financial Statements**

For the year ended 30 June 2022

	(7,283)	0
<b>Total Realised Movement</b>	(7,283)	0
<b>Changes in Market Values</b>	(8,593)	8,371

**Note 9: Income Tax Expense**

	<b>2022</b>	<b>2021</b>
	\$	\$
The components of tax expense comprise		
Current Tax	1,871	2,825
Income Tax Expense	1,871	2,825

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	1,558	2,376
Less:		
Tax effect of:		
Increase in MV of Investments	0	1,256
Realised Accounting Capital Gains	(1,092)	0
Tax Adjustment - Capital Works Expenditure (D1)	258	258
Add:		
Tax effect of:		
Decrease in MV of Investments	196	0
SMSF Non-Deductible Expenses	283	0
Pension Payments	2,693	2,366
Benefit Payments	532	0
Franking Credits	746	71
Rounding	1	1
Income Tax on Taxable Income or Loss	6,843	3,300

Less credits:

Franking Credits	4,972	475
------------------	-------	-----



**P&M Betham Superannuation Fund**

**Notes to the Financial Statements**

For the year ended 30 June 2022

---

Current Tax or Refund	1,871	2,825
-----------------------	-------	-------

---

**P&M Betham Superannuation Fund**  
**Statement of Taxable Income**

For the year ended 30 June 2022

---

	<b>2022</b>
	<b>\$</b>
Benefits accrued as a result of operations	10,385.00
<b>Less</b>	
Realised Accounting Capital Gains	(7,283.00)
Tax Adjustment - Capital Works Expenditure (D1)	1,718.00
	<u>(5,565.00)</u>
<b>Add</b>	
Decrease in MV of investments	1,310.00
SMSF non deductible expenses	1,888.00
Pension Payments	17,952.00
Franking Credits	4,972.00
Benefits Paid/Transfers Out	3,548.00
	<u>29,670.00</u>
SMSF Annual Return Rounding	(1.00)
	<u>45,619.00</u>
<b>Taxable Income or Loss</b>	<u>45,619.00</u>
Income Tax on Taxable Income or Loss	6,842.85
<b>Less</b>	
Franking Credits	4,971.84
<b>CURRENT TAX OR REFUND</b>	<u>1,871.01</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(1,720.00)
	<u>410.01</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>410.01</u>

---

## **Trustees Declaration**

---

The directors of the trustee company have determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2022 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2022.

Signed in accordance with a resolution of the directors of the trustee company by:

.....  
Peter Betham  
P&M Betham Pty Ltd  
Director

.....  
Malaefono Betham  
P&M Betham Pty Ltd  
Director

Dated this ..... day of .....

## **P&M Betham Superannuation Fund**

# **Compilation Report**

---

We have compiled the accompanying special purpose financial statements of the P&M Betham Superannuation Fund which comprise the statement of financial position as at 30/06/2022 the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

### **The Responsibility of the Trustee**

The Trustee of P&M Betham Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

### **Our Responsibility**

On the basis of information provided by the Trustee, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

### **Assurance Disclaimer**

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Joseph Hoang

of

ProPlus Super Pty Ltd  
PO Box 1839  
BROADBEACH QLD 4218

Signed:

Dated:

# P&M Betham Superannuation Fund

## Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
Cash at Bank - Macquarie		12,201.070000	12,201.07	12,201.07	12,201.07			6.37 %
Cash at Bank - St George DIY Super Saver		533.670000	533.67	533.67	533.67			0.28 %
Cash at Bank - St George Incentive Saver		15,381.260000	15,381.26	15,381.26	15,381.26			8.03 %
			<b>28,116.00</b>		<b>28,116.00</b>			<b>14.67 %</b>
<b>Real Estate Properties (Australian - Residential)</b>								
PMBETHAM 01 Unit 303 / 2 Eastern Place, HAWTHORN EAST VIC 3123	1.00	135,000.000000	135,000.00	150,631.04	150,631.04	(15,631.04)	(10.38) %	70.44 %
			<b>135,000.00</b>		<b>150,631.04</b>	<b>(15,631.04)</b>	<b>(10.38) %</b>	<b>70.44 %</b>
<b>Shares in Listed Companies (Australian)</b>								
BHP.AX BHP Group Limited	684.00	41.250000	28,215.00	38.75	26,508.01	1,706.99	6.44 %	14.72 %
WBC.AX Westpac Banking Corporation	16.00	19.500000	312.00	20.93	334.85	(22.85)	(6.82) %	0.16 %
			<b>28,527.00</b>		<b>26,842.86</b>	<b>1,684.14</b>	<b>6.27 %</b>	<b>14.89 %</b>
			<b>191,643.00</b>		<b>205,589.90</b>	<b>(13,946.90)</b>	<b>(6.78) %</b>	<b>100.00 %</b>

# P&M Betham Superannuation Fund

## Investment Income Report

As at 30 June 2022

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
								(Excl. Capital Gains) * 2				
<b>Bank Accounts</b>												
Cash at Bank - Macquarie	1.12			1.12	0.00	0.00	0.00	1.12			0.00	0.00
Cash at Bank - St George DIY Super Saver	0.01			0.01	0.00	0.00	0.00	0.01			0.00	0.00
Cash at Bank - St George Incentive Saver	23.52			23.52	0.00	0.00	0.00	23.52			0.00	0.00
	<b>24.65</b>			<b>24.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24.65</b>			<b>0.00</b>	<b>0.00</b>
<b>Real Estate Properties (Australian - Residential)</b>												
PMBETHAM 01 Unit 303 / 2 Eastern Place, HAWTHORN EAST VIC 3123	9,303.33							9,303.33				
	<b>9,303.33</b>							<b>9,303.33</b>				
<b>Shares in Listed Companies (Australian)</b>												
BHP.AX BHP Group Limited	5,667.93	5,667.93	0.00		2,429.12			8,097.05		0.00		
WBC.AX Westpac Banking Corporation	5,933.04	5,933.04	0.00		2,542.72			8,475.76		0.00		
	<b>11,600.97</b>	<b>11,600.97</b>	<b>0.00</b>		<b>4,971.84</b>			<b>16,572.81</b>		<b>0.00</b>		
	<b>20,928.95</b>	<b>11,600.97</b>	<b>0.00</b>	<b>24.65</b>	<b>4,971.84</b>	<b>0.00</b>	<b>0.00</b>	<b>25,900.79</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Assessable Income (Excl. Capital Gains) **25,900.79**

Net Capital Gain **0.00**

**Total Assessable Income 25,900.79**

\* 1 Includes foreign credits from foreign capital gains.

\* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

**P&M Betham Superannuation Fund**  
**Realised Capital Gains Report**

For The Period 01 July 2021 - 30 June 2022

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Shares in Listed Companies (Australian)</b>												
WBC.AX - Westpac Banking Corporation												
21/12/2021	14/02/2022	9.00	201.06	131.22	(69.84)	201.06	201.06	0.00	0.00	0.00	0.00	(69.84)
25/06/2021	14/02/2022	13.00	337.74	189.54	(148.20)	337.74	337.74	0.00	0.00	0.00	0.00	(148.20)
20/12/2019	14/02/2022	10.00	251.70	145.80	(105.90)	251.70	251.70	0.00	0.00	0.00	0.00	(105.90)
11/12/2019	14/02/2022	207.00	5,000.00	3,018.06	(1,981.94)	5,000.00	5,000.00	0.00	0.00	0.00	0.00	(1,981.94)
29/10/2019	14/02/2022	344.00	9,992.51	5,015.52	(4,976.99)	9,992.51	9,992.51	0.00	0.00	0.00	0.00	(4,976.99)
		<b>583.00</b>	<b>15,783.01</b>	<b>8,500.14</b>	<b>(7,282.87)</b>	<b>15,783.01</b>	<b>15,783.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(7,282.87)</b>
		<b>583.00</b>	<b>15,783.01</b>	<b>8,500.14</b>	<b>(7,282.87)</b>	<b>15,783.01</b>	<b>15,783.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(7,282.87)</b>
		<b>583.00</b>	<b>15,783.01</b>	<b>8,500.14</b>	<b>(7,282.87)</b>	<b>15,783.01</b>	<b>15,783.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(7,282.87)</b>

# P&M Betham Superannuation Fund

## Members Statement

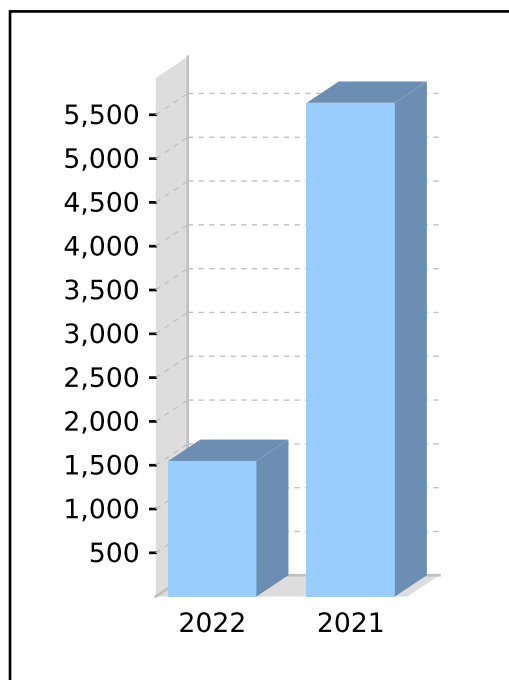
Peter Betham  
 24 Debbie Circuit  
 Mount Druitt, New South Wales, 2770, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	65	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	1,549
Date Joined Fund:	01/07/2013	Total Death Benefit:	401,549
Service Period Start Date:			
Date Left Fund:			
Member Code:	BETPET00001A		
Account Start Date:	01/07/2013		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	1,549
<u>Preservation Components</u>	
Preserved	2,107
Unrestricted Non Preserved	(557)
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	1,549
Investment Earnings Rate	-1669%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	5,637	6,258
<u>Increases to Member account during the period</u>		
Employer Contributions	4,053	5,311
Personal Contributions (Concessional)	6,800	
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		809
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	1,628	797
Income Tax	(728)	(992)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid	4,856	6,936
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out	3,548	
Superannuation Surcharge Tax		
Internal Transfer Out	5,637	
Closing balance at 30/06/2022	1,549	5,637



**P&M Betham Superannuation Fund**  
**Members Statement**

---

**Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

\_\_\_\_\_  
Peter Betham  
Director

\_\_\_\_\_  
Malaefono Betham  
Director

# P&M Betham Superannuation Fund

## Members Statement

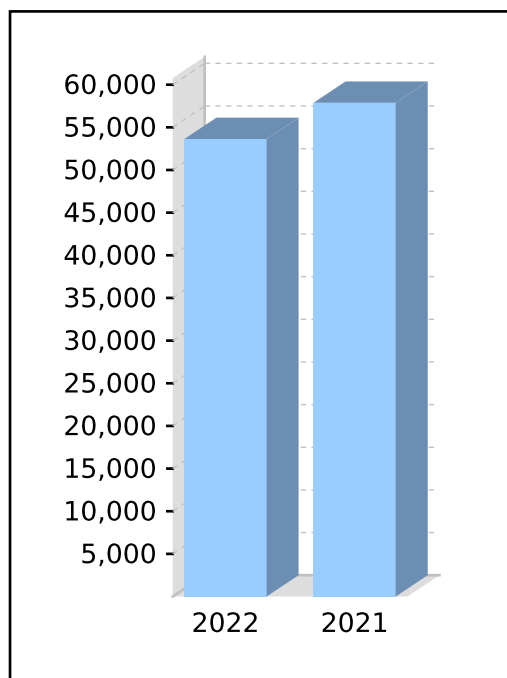
Peter Betham  
 24 Debbie Circuit  
 Mount Druitt, New South Wales, 2770, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	Malaefono Betham
Age:	65	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	53,632
Date Joined Fund:	01/07/2013	Total Death Benefit:	53,632
Service Period Start Date:			
Date Left Fund:			
Member Code:	BETPET00002P		
Account Start Date:	01/07/2016		
Account Phase:	Accumulation Phase		
Account Description:	Transition to Retirement Pension		

### Your Balance

Total Benefits	53,632
<u>Preservation Components</u>	
Preserved	52,091
Unrestricted Non Preserved	1,541
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (12.16%)	6,518
Taxable	47,114
Investment Earnings Rate	3%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	57,879	58,456
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	2,273	5,603
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	5,788	5,846
Contributions Tax		
Income Tax	732	335
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	53,632	57,878

**P&M Betham Superannuation Fund**  
**Members Statement**

---

**Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

\_\_\_\_\_  
Peter Betham  
Director

\_\_\_\_\_  
Malaefono Betham  
Director

# P&M Betham Superannuation Fund

## Members Statement

Peter Betham  
 24 Debbie Circuit  
 Mount Druitt, New South Wales, 2770, Australia

### Your Details

Date of Birth : Provided  
 Age: 65  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/2013  
 Service Period Start Date:  
 Date Left Fund: 24/08/2021  
 Member Code: BETPET00057P  
 Account Start Date: 24/08/2021  
 Account Phase: Accumulation Phase  
 Account Description: Transition to Retirement Pension 2

Nominated Beneficiaries: Malaefono Betham  
 Nomination Type: N/A  
 Vested Benefits:  
 Total Death Benefit: 400,000

### Your Balance

#### Total Benefits

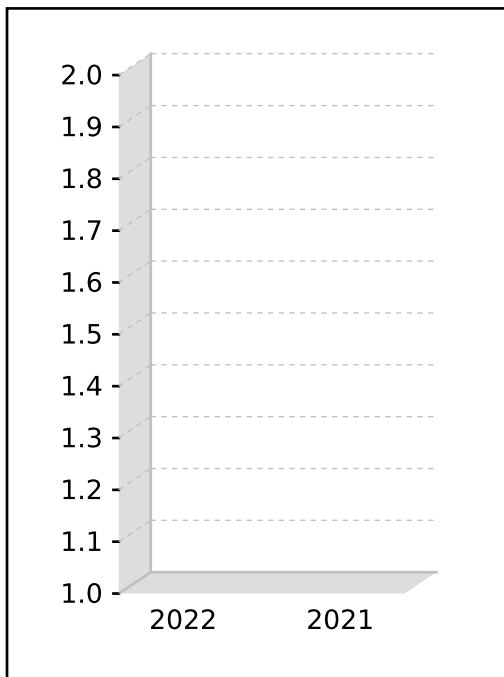
#### Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

#### Tax Components

Tax Free (16.04%)  
 Taxable

Investment Earnings Rate 0%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	0	0

**P&M Betham Superannuation Fund**  
**Members Statement**

---

**Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

\_\_\_\_\_  
Peter Betham  
Director

\_\_\_\_\_  
Malaefono Betham  
Director

# P&M Betham Superannuation Fund

## Members Statement

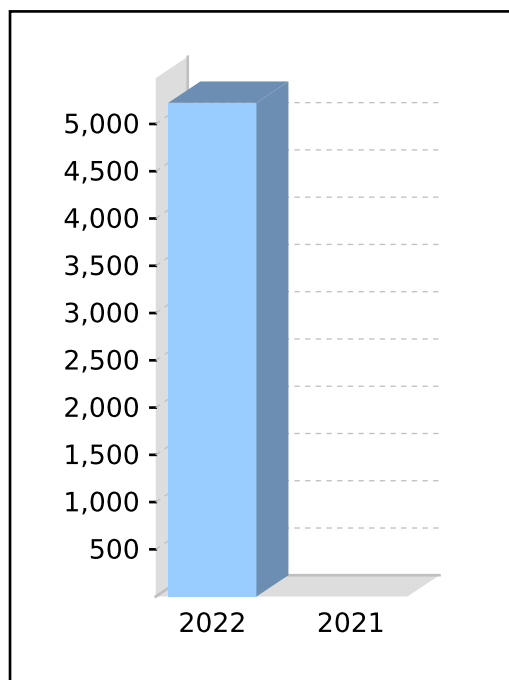
Peter Betham  
 24 Debbie Circuit  
 Mount Druitt, New South Wales, 2770, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	Malaefono Betham
Age:	65	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	5,224
Date Joined Fund:	01/07/2013	Total Death Benefit:	405,224
Service Period Start Date:			
Date Left Fund:			
Member Code:	BETPET00079P		
Account Start Date:	01/07/2021		
Account Phase:	Accumulation Phase		
Account Description:	Transition to Retirement Pension 2		

### Your Balance

Total Benefits	5,224
<u>Preservation Components</u>	
Preserved	5,074
Unrestricted Non Preserved	150
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (15.72%)	821
Taxable	4,403
Investment Earnings Rate	3%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	222	
Internal Transfer In	5,637	
<u>Decreases to Member account during the period</u>		
Pensions Paid	564	
Contributions Tax		
Income Tax	71	
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	5,224	0

**P&M Betham Superannuation Fund**  
**Members Statement**

---

**Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

\_\_\_\_\_  
Peter Betham  
Director

\_\_\_\_\_  
Malaefono Betham  
Director

# P&M Betham Superannuation Fund

## Members Statement

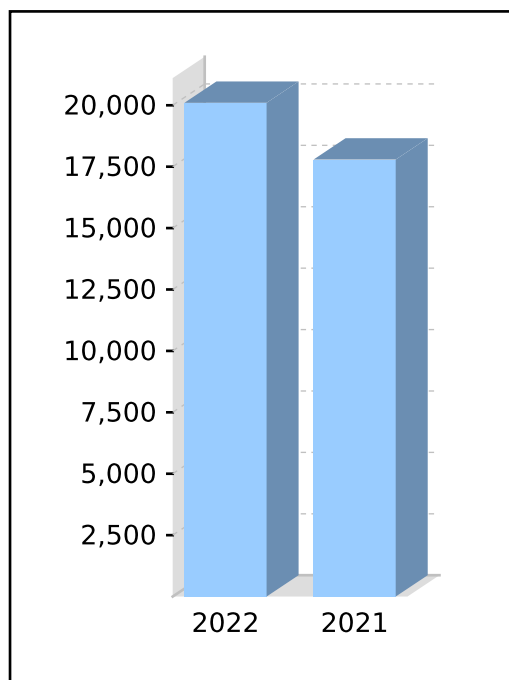
Malaefono Betham  
 24 Debbie Circuit  
 Mount Druitt, New South Wales, 2770, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	62	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	20,101
Date Joined Fund:	01/07/2013	Total Death Benefit:	420,101
Service Period Start Date:			
Date Left Fund:			
Member Code:	BETMAL00001A		
Account Start Date:	01/07/2013		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	20,101
<u>Preservation Components</u>	
Preserved	20,101
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	20,101
Investment Earnings Rate	7%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	17,790	2,510
<u>Increases to Member account during the period</u>		
Employer Contributions	8,971	9,729
Personal Contributions (Concessional)	17,000	11,298
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	754	941
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,896	3,154
Income Tax	(237)	(557)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid	2,965	4,091
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out	17,790	
Closing balance at 30/06/2022	20,101	17,790



**P&M Betham Superannuation Fund**  
**Members Statement**

---

**Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

\_\_\_\_\_  
Peter Betham  
Director

\_\_\_\_\_  
Malaefono Betham  
Director

# P&M Betham Superannuation Fund

## Members Statement

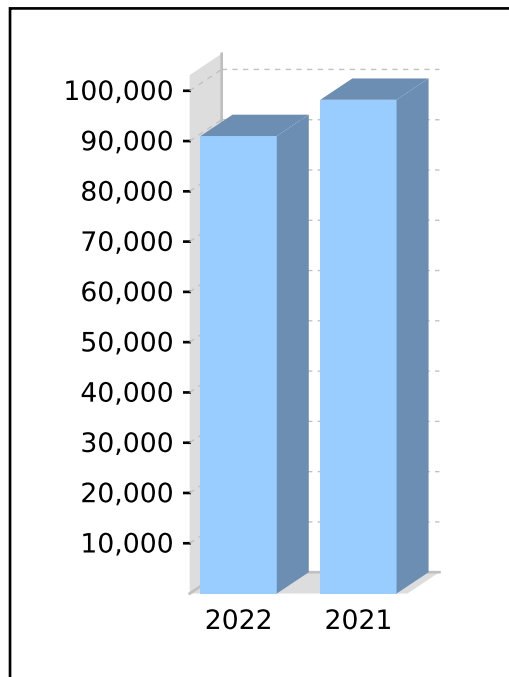
Malaefono Betham  
 24 Debbie Circuit  
 Mount Druitt, New South Wales, 2770, Australia

### Your Details

Your Details		Nominated Beneficiaries:	Peter Betham
Date of Birth :	Provided	Nomination Type:	N/A
Age:	62	Vested Benefits:	91,005
Tax File Number:	Provided	Total Death Benefit:	91,005
Date Joined Fund:	01/07/2013		
Service Period Start Date:			
Date Left Fund:			
Member Code:	BETMAL00002P		
Account Start Date:	13/03/2020		
Account Phase:	Accumulation Phase		
Account Description:	Transition to Retirement Pension		

### Your Balance

Total Benefits	91,005
<u>Preservation Components</u>	
Preserved	91,005
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (1.61%)	1,461
Taxable	89,544
Investment Earnings Rate	3%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	98,209	99,278
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	3,860	9,422
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	9,821	9,928
Contributions Tax		
Income Tax	1,243	563
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	91,005	98,209

**P&M Betham Superannuation Fund**  
**Members Statement**

---

**Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

\_\_\_\_\_  
Peter Betham  
Director

\_\_\_\_\_  
Malaefono Betham  
Director

# P&M Betham Superannuation Fund

## Members Statement

Malaefono Betham  
 24 Debbie Circuit  
 Mount Druitt, New South Wales, 2770, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	Peter Betham
Age:	62	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	
Date Joined Fund:	01/07/2013	Total Death Benefit:	400,000
Service Period Start Date:			
Date Left Fund:	24/08/2021		
Member Code:	BETMAL00051P		
Account Start Date:	24/08/2021		
Account Phase:	Accumulation Phase		
Account Description:	Transition to Retirement Pension 2		

### Your Balance

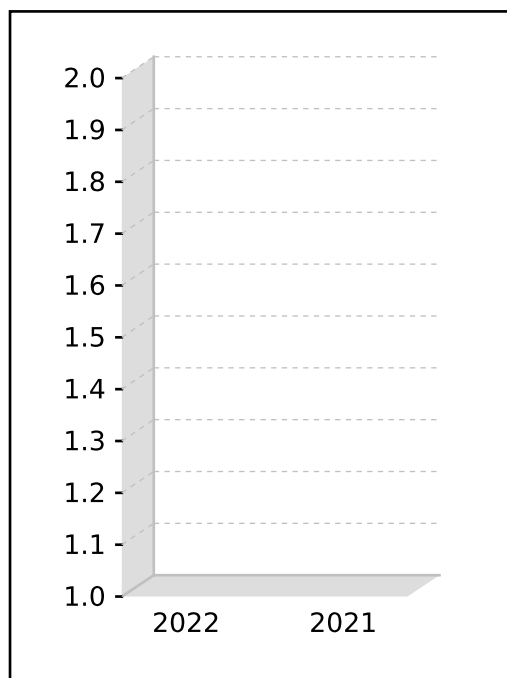
#### Total Benefits

##### Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

##### Tax Components

Tax Free (0.00%)  
 Taxable  
 Investment Earnings Rate 0%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	0	0

**P&M Betham Superannuation Fund**  
**Members Statement**

---

**Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

\_\_\_\_\_  
Peter Betham  
Director

\_\_\_\_\_  
Malaefono Betham  
Director

# P&M Betham Superannuation Fund

## Members Statement

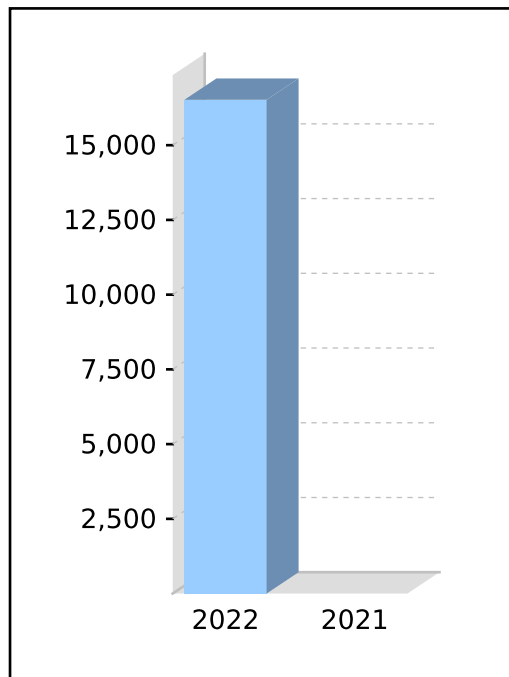
Malaefono Betham  
 24 Debbie Circuit  
 Mount Druitt, New South Wales, 2770, Australia

### Your Details

		Nominated Beneficiaries:	Peter Betham
Date of Birth :	Provided	Nomination Type:	N/A
Age:	62	Vested Benefits:	16,519
Tax File Number:	Provided	Total Death Benefit:	416,519
Date Joined Fund:	01/07/2013		
Service Period Start Date:			
Date Left Fund:			
Member Code:	BETMAL00076P		
Account Start Date:	01/07/2021		
Account Phase:	Accumulation Phase		
Account Description:	Transition to Retirement Pension 2		

### Your Balance

Total Benefits	16,519
<u>Preservation Components</u>	
Preserved	16,519
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (0.00%)	
Taxable	16,519
Investment Earnings Rate	3%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	746	
Internal Transfer In	17,790	
<u>Decreases to Member account during the period</u>		
Pensions Paid	1,779	
Contributions Tax		
Income Tax	238	
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	16,519	0

**P&M Betham Superannuation Fund**  
**Members Statement**

---

**Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

\_\_\_\_\_  
Peter Betham  
Director

\_\_\_\_\_  
Malaefono Betham  
Director

# Self-managed superannuation fund annual return **2022**

## Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2022* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2022* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

## To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S	M	I	T	H	S	T				
---	---	---	---	---	---	---	--	--	--	--

- Place  in ALL applicable boxes.

➤ Postal address for annual returns:

**Australian Taxation Office**  
**GPO Box 9845**  
**[insert the name and postcode**  
**of your capital city]**

For example;

**Australian Taxation Office**  
**GPO Box 9845**  
**SYDNEY NSW 2001**

## Section A: Fund information

### 1 Tax file number (TFN)

- ❗ The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

➤ To assist processing, write the fund's TFN at the top of pages 3, 5, 7, 9 and 11.

### 2 Name of self-managed superannuation fund (SMSF)

### 3 Australian business number (ABN) (if applicable)

### 4 Current postal address

Suburb/town

State/territory

Postcode

### 5 Annual return status

Is this an amendment to the SMSF's 2022 return? **A** No **Yes**

Is this the first required return for a newly registered SMSF? **B** No **Yes**



## 6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**      Day / Month / Year

Was Part A of the audit report qualified?      **B** No      Yes

Was Part B of the audit report qualified?      **C** No      Yes

If Part B of the audit report was qualified,  
have the reported issues been rectified?      **D** No      Yes

---

## 7 Electronic funds transfer (EFT)

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

### A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number

Fund account number

Fund account name

I would like my tax refunds made to this account.      **Go to C.**

### B Financial institution account details for tax refunds

This account is used for tax refunds. You can provide a tax agent account here.

BSB number

Account number

Account name

### C Electronic service address alias

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider.  
(For example, SMSFdataESAAlias). See instructions for more information.

**8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** Code  
 Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No Yes

**9 Was the fund wound up during the income year?**  
 No Yes **▶** If yes, provide the date on which the fund was wound up Day / Month / Year **▶** Have all tax lodgment and payment obligations been met? No Yes

**10 Exempt current pension income**

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

**⊖** To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

**No** **▶** Go to Section B: Income.

**Yes** **▶** Exempt current pension income amount **A** \$

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B**

Unsegregated assets method **C** **▶** Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

**E** **Yes** **▶** Go to Section B: Income.

**No** **▶** Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

**⊖** If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

## Section B: Income

**Do not complete this section** if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

### 11 Income

Did you have a capital gains tax (CGT) event during the year?

**G** No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2022*.

Have you applied an exemption or rollover?

**M** No Yes

Code

Net capital gain **A** \$

Gross rent and other leasing and hiring income **B** \$

Gross interest **C** \$

Forestry managed investment scheme income **X** \$

Gross foreign income		Loss
<b>D1</b> \$	Net foreign income	<b>D</b> \$

Australian franking credits from a New Zealand company **E** \$

Number

Transfers from foreign funds **F** \$

Gross payments where ABN not quoted **H** \$

Loss

#### Calculation of assessable contributions

Assessable employer contributions

**R1** \$

plus Assessable personal contributions

**R2** \$

plus \*\*No-TFN-quoted contributions

**R3** \$

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

**R6** \$

Gross distribution from partnerships **I** \$

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

\*Gross trust distributions **M** \$

Code

**Assessable contributions**  
(**R1** plus **R2** plus **R3** less **R6**) **R** \$

#### Calculation of non-arm's length income

\*Net non-arm's length private company dividends

**U1** \$

plus \*Net non-arm's length trust distributions

**U2** \$

plus \*Net other non-arm's length income

**U3** \$

\*Other income **S** \$

\*Assessable income due to changed tax status of fund **T** \$

**Net non-arm's length income**  
(subject to 45% tax rate)  
(**U1** plus **U2** plus **U3**) **U** \$

Code

#This is a mandatory label.

\*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

**GROSS INCOME** **W** \$  
(Sum of labels **A** to **U**)

Loss

Exempt current pension income **Y** \$

**TOTAL ASSESSABLE INCOME** (**W** less **Y**) **V** \$

Loss

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

- Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	<b>A1 \$</b>		<b>A2 \$</b>
Interest expenses overseas	<b>B1 \$</b>		<b>B2 \$</b>
Capital works expenditure	<b>D1 \$</b>		<b>D2 \$</b>
Decline in value of depreciating assets	<b>E1 \$</b>		<b>E2 \$</b>
Insurance premiums – members	<b>F1 \$</b>		<b>F2 \$</b>
SMSF auditor fee	<b>H1 \$</b>		<b>H2 \$</b>
Investment expenses	<b>I1 \$</b>		<b>I2 \$</b>
Management and administration expenses	<b>J1 \$</b>		<b>J2 \$</b>
Forestry managed investment scheme expense	<b>U1 \$</b>		<b>U2 \$</b>
Other amounts	<b>L1 \$</b>	Code	<b>L2 \$</b>
Tax losses deducted	<b>M1 \$</b>		

TOTAL DEDUCTIONS  
**N \$**  
(Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES  
**Y \$**  
(Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS Loss  
**O \$**  
(**TOTAL ASSESSABLE INCOME** less  
**TOTAL DEDUCTIONS**)

TOTAL SMSF EXPENSES  
**Z \$**  
(**N plus Y**)

#This is a mandatory label.

## Section D: Income tax calculation statement

**#Important:**

Section B label **R3**, Section C label **O** and Section D labels **A,T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

### 13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2022* on how to complete the calculation statement.

#Taxable income **A \$** *(an amount must be included even if it is zero)*

#Tax on taxable income **T1 \$** *(an amount must be included even if it is zero)*

#Tax on no-TFN-quoted contributions **J \$** *(an amount must be included even if it is zero)*

Gross tax **B \$**  
*(T1 plus J)*

Foreign income tax offset <b>C1 \$</b>	
Rebates and tax offsets <b>C2 \$</b>	Non-refundable non-carry forward tax offsets <b>C \$</b>
	<i>(C1 plus C2)</i>

SUBTOTAL 1  
**T2 \$**  
*(B less C – cannot be less than zero)*

Early stage venture capital limited partnership tax offset <b>D1 \$</b>	
Early stage venture capital limited partnership tax offset carried forward from previous year <b>D2 \$</b>	Non-refundable carry forward tax offsets <b>D \$</b>
Early stage investor tax offset <b>D3 \$</b>	<i>(D1 plus D2 plus D3 plus D4)</i>
Early stage investor tax offset carried forward from previous year <b>D4 \$</b>	

SUBTOTAL 2  
**T3 \$**  
*(T2 less D – cannot be less than zero)*

Complying fund's franking credits tax offset <b>E1 \$</b>	
No-TFN tax offset <b>E2 \$</b>	
National rental affordability scheme tax offset <b>E3 \$</b>	Refundable tax offsets <b>E \$</b>
Exploration credit tax offset <b>E4 \$</b>	<i>(E1 plus E2 plus E3 plus E4)</i>

#TAX PAYABLE **T5 \$**  
*(T3 less E – cannot be less than zero)*

Section 102AAM interest charge  
**G \$**

Credit for interest on early payments – amount of interest	
<b>H1 \$</b>	
Credit for tax withheld – foreign resident withholding (excluding capital gains)	
<b>H2 \$</b>	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
<b>H3 \$</b>	
Credit for TFN amounts withheld from payments from closely held trusts	
<b>H5 \$</b>	
Credit for interest on no-TFN tax offset	
<b>H6 \$</b>	
Credit for foreign resident capital gains withholding amounts	
<b>H8 \$</b>	
	<b>Eligible credits</b>
	<b>H \$</b>
	<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b>	<i>(unused amount from label E – an amount must be included even if it is zero)</i>
---	-------------	---

- PAYG instalments raised
- K \$**
- Supervisory levy
- L \$**
- Supervisory levy adjustment for wound up funds
- M \$**
- Supervisory levy adjustment for new funds
- N \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b>	<i>(T5 plus G less H less I less K plus L less M plus N)</i>
---	-------------	--

#This is a mandatory label.

**Section E: Losses**

**14 Losses**

**!** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2022*.

- Tax losses carried forward to later income years **U \$**
- Net capital losses carried forward to later income years **V \$**

## Section F: Member information

### MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

### Contributions

OPENING ACCOUNT BALANCE \$

**I** Refer to instructions for completing these labels.

**A \$** Employer contributions

ABN of principal employer

**A1**

Personal contributions

**B \$**

CGT small business retirement exemption

**C \$**

CGT small business 15-year exemption amount

**D \$**

Personal injury election

**E \$**

Spouse and child contributions

**F \$**

Other third party contributions

**G \$**

**H \$** Proceeds from primary residence disposal

**H1** Receipt date  /  /   
Day Month Year

**I \$** Assessable foreign superannuation fund amount

**J \$** Non-assessable foreign superannuation fund amount

**K \$** Transfer from reserve: assessable amount

**L \$** Transfer from reserve: non-assessable amount

**M \$** Contributions from non-complying funds and previously non-complying funds

**T \$** Any other contributions (including Super Co-contributions and Low Income Super Amounts)

**M \$**

**TOTAL CONTRIBUTIONS N \$**

(Sum of labels **A** to **M**)

### Other transactions

**S1 \$** Accumulation phase account balance

**S2 \$**

Retirement phase account balance - Non CDBIS

**S3 \$**

Retirement phase account balance - CDBIS

**S3 \$**

TRIS Count

**CLOSING ACCOUNT BALANCE S \$**

(**S1** plus **S2** plus **S3**)

**O \$** Allocated earnings or losses

Loss

**P \$** Inward rollovers and transfers

**Q \$** Outward rollovers and transfers

**R1 \$** Lump Sum payments

Code

**R2 \$** Income stream payments

Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

Outstanding limited recourse borrowing arrangement amount **Y \$**

**MEMBER 2**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Date of birth Day Month Year

**Contributions** OPENING ACCOUNT BALANCE \$

**!** Refer to instructions for completing these labels.

- A \$** Employer contributions
- ABN of principal employer
- A1** Personal contributions
- B \$** CGT small business retirement exemption
- C \$** CGT small business 15-year exemption amount
- D \$** Personal injury election
- E \$** Spouse and child contributions
- F \$** Other third party contributions
- G \$**

- H \$** Proceeds from primary residence disposal
- H1** Receipt date Day / Month / Year
- I \$** Assessable foreign superannuation fund amount
- J \$** Non-assessable foreign superannuation fund amount
- K \$** Transfer from reserve: assessable amount
- L \$** Transfer from reserve: non-assessable amount
- M \$** Contributions from non-complying funds and previously non-complying funds
- T \$** Any other contributions (including Super Co-contributions and Low Income Super Amounts)

**TOTAL CONTRIBUTIONS N \$** (Sum of labels **A** to **M**)

**Other transactions**

- S1 \$** Accumulation phase account balance
- S2 \$** Retirement phase account balance - Non CDBIS
- S3 \$** Retirement phase account balance - CDBIS

- O \$** Allocated earnings or losses Loss
- P \$** Inward rollovers and transfers
- Q \$** Outward rollovers and transfers
- R1 \$** Lump Sum payments Code
- R2 \$** Income stream payments Code

TRIS Count **CLOSING ACCOUNT BALANCE S \$** (**S1 plus S2 plus S3**)

- Accumulation phase value **X1 \$**
- Retirement phase value **X2 \$**
- Outstanding limited recourse borrowing arrangement amount **Y \$**



---

## Section H: **Assets and liabilities**

### 15 ASSETS

15a **Australian managed investments**

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

---

15b **Australian direct investments**

Cash and term deposits **E \$**

<b>Limited recourse borrowing arrangements</b>	Debt securities <b>F \$</b>
Australian residential real property	Loans <b>G \$</b>
<b>J1 \$</b>	Listed shares <b>H \$</b>
Australian non-residential real property	Unlisted shares <b>I \$</b>
<b>J2 \$</b>	Limited recourse borrowing arrangements <b>J \$</b>
Overseas real property	Non-residential real property <b>K \$</b>
<b>J3 \$</b>	Residential real property <b>L \$</b>
Australian shares	Collectables and personal use assets <b>M \$</b>
<b>J4 \$</b>	Other assets <b>O \$</b>
Overseas shares	
<b>J5 \$</b>	
Other	
<b>J6 \$</b>	
Property count	
<b>J7</b>	

---

15c **Other investments**

Crypto-Currency **N \$**

---

15d **Overseas direct investments**

Overseas shares **P \$**

Overseas non-residential real property **Q \$**

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$</b> (Sum of labels <b>A</b> to <b>T</b> )
---

---

### 15e **In-house assets**

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?

**A** No      Yes    **B** \$

**15f Limited recourse borrowing arrangements**

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No Yes

---

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements <b>V1</b> \$	
Permissible temporary borrowings <b>V2</b> \$	
Other borrowings <b>V3</b> \$	
	Borrowings <b>V</b> \$
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)	<b>W</b> \$
	Reserve accounts <b>X</b> \$
	Other liabilities <b>Y</b> \$
	<b>TOTAL LIABILITIES Z</b> \$

---

**Section I: Taxation of financial arrangements**

**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H** \$

Total TOFA losses **I** \$

---

**Section J: Other information**

**Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2021–22 income year, write **2022**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2022*. **B**

**Interposed entity election status**

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2022* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2022*. **D**

## Section K: **Declarations**

 Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

### **Important**

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

### **Privacy**

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](https://ato.gov.au/privacy)

### **TRUSTEE'S OR DIRECTOR'S DECLARATION:**

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's, director's or public officer's signature

Date Day / Month / Year

### **Preferred trustee or director contact details:**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return **Hrs**

 The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this annual return to maintain the integrity of the register. For further information, refer to the instructions.

### **TAX AGENT'S DECLARATION:**

I declare that the *Self-managed superannuation fund annual return 2022* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date Day / Month / Year

### **Tax agent's contact details**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number